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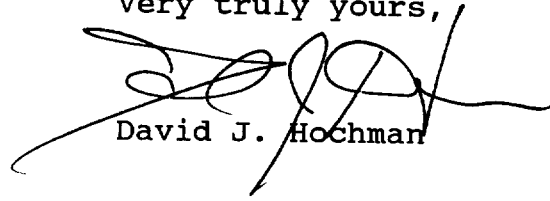
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Northern Illinois Endodontics, Ltd.  
FEIN: 36-4199078  
Top Hat Plan Exemption

Dear Sir or Madam:

The purpose of this letter is to advise you in accordance with the Labor Department Regulation Section 2520.104-23 that the above-named company maintains a Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers two employees.

Very truly yours,



David J. Hochman

DJH:54569:be

cc: Thomas E. Allaway, D.D.S., M.S.  
Scott A. Drancik, D.M.D., M.S.  
John W. Argo, C.P.A.

